IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX APPEAL NO.344 OF 2002
AND
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The Commissioner of Wealth Tax ..Appellant.
V/s.
M/s.Khatau Industries Ltd. ..Respondent.

Mr.Parag Vyas for appellant in all the appeals.

Mrs.Shobha Jagtiani i/b. D.M.Harish & Co. for respondent in all the appeals.

CORAM : H.L.GOKHALE AND
J.P.DEVADHAR, JJ.
DATED : 2ND DECEMBER, 2005.

P.C. :-

Heard Mr.Parag Vyas for the appellant. Mrs. Shobha Jagtiani appears for the respondents. The genuineness of the agreements under which the properties were let out is not disputed. That apart, the issue which is sought to be raised is covered by the Judgment of this Court reported in the case of **Smt.Bella Cajeton Travasso V/s. Third Wealth-Tax Officer & Others [166 I.T.R.49], Malahabar Hill Co-operative Housing Society Ltd. V/s. Union of India and another [184 I.T.R. 216]** and **Harbanslal B.Gupta V/s. Commissioner of Wealth-Tax [186 I.T.R.652]**. The issue which is souht to be raised, therefore, does not arise on the facts as well as in law.

All the appeals are dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)